

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS
HERETO TO DETERMINE WHETHER THIS OBJECTION
AFFECTS YOUR CLAIM(S)**

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Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11 Case No.
: :
MOTORS LIQUIDATION COMPANY, *et al.* : 09-50026 (REG)
f/k/a General Motors Corp., *et al.* :
: :
Debtors. : (Jointly Administered)
: :
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NOTICE OF DEBTORS' 181st OMNIBUS OBJECTION TO CLAIMS
(Welfare Benefits Claims of Retired and Former Salaried and Executive Employees)

PLEASE TAKE NOTICE that on January 26, 2011, Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (the “**Debtors**”), filed their 181st omnibus objection to expunge certain compensation and welfare benefits claims of retired and former salaried and executive employees (the “**181st Omnibus Objection to Claims**”), and that a hearing (the “**Hearing**”) to consider the 181st Omnibus Objection to Claims will be held before the Honorable Robert E. Gerber, United States

Bankruptcy Judge, in Room 621 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **March 1, 2011 at 9:45 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE 181st OMNIBUS OBJECTION TO CLAIMS TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN EXHIBIT "A" ANNEXED THERETO.

PLEASE TAKE FURTHER NOTICE that any responses or objections to this 181st Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-242 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-242, and on (i) Weil, Gotshal & Manges LLP, attorneys for the Debtors, 767 Fifth Avenue, New York, New York 10153 (Attn: Harvey R. Miller, Esq., Stephen Karotkin, Esq., and Joseph H. Smolinsky, Esq.); (ii) the Debtors, c/o Motors Liquidation Company, 401 South Old Woodward Avenue, Suite 370, Birmingham, Michigan 48009 (Attn: Ted Stenger); (iii) General Motors LLC, 400 Renaissance Center, Detroit, Michigan 48265 (Attn: Lawrence S. Buonomo, Esq.); (iv) Cadwalader, Wickersham & Taft LLP, attorneys for the United States Department of the Treasury, One World Financial Center, New York, New York 10281 (Attn: John J. Rapisardi, Esq.); (v) the United States Department of the Treasury, 1500 Pennsylvania Avenue NW, Room 2312, Washington, D.C. 20220 (Attn: Joseph Samarias, Esq.); (vi) Vedder Price, P.C., attorneys

for Export Development Canada, 1633 Broadway, 47th Floor, New York, New York 10019
(Attn: Michael J. Edelman, Esq. and Michael L. Schein, Esq.); (vii) Kramer Levin Naftalis & Frankel LLP, attorneys for the statutory committee of unsecured creditors, 1177 Avenue of the Americas, New York, New York 10036 (Attn: Thomas Moers Mayer, Esq., Robert Schmidt, Esq., Lauren Macksoud, Esq., and Jennifer Sharret, Esq.); (viii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq.); (ix) the U.S. Attorney's Office, S.D.N.Y., 86 Chambers Street, Third Floor, New York, New York 10007 (Attn: David S. Jones, Esq. and Natalie Kuehler, Esq.); (x) Caplin & Drysdale, Chartered, attorneys for the official committee of unsecured creditors holding asbestos-related claims, 375 Park Avenue, 35th Floor, New York, New York 10152-3500 (Attn: Elihu Inselbuch, Esq. and Rita C. Tobin, Esq.) and One Thomas Circle, N.W., Suite 1100, Washington, DC 20005 (Attn: Trevor W. Swett III, Esq. and Kevin C. Maclay, Esq.); and (xi) Stutzman, Bromberg, Esserman & Plifka, A Professional Corporation, attorneys for Dean M. Trafel in his capacity as the legal representative for future asbestos personal injury claimants, 2323 Bryan Street, Suite 2200, Dallas, Texas 75201 (Attn: Sander L. Esserman, Esq. and Robert T. Brousseau, Esq.); so as to be received no later than **February 22, 2011 at 4:00 p.m. (Eastern Time)** (the "Response Deadline").

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the 181st Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the 181st Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: New York, New York
January 26, 2011

/s/ Joseph H. Smolinsky

Harvey R. Miller
Stephen Karotkin
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Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11 Case No.
: :
MOTORS LIQUIDATION COMPANY, *et al.* : 09-50026 (REG)
f/k/a General Motors Corp., *et al.* :
: :
Debtors. : (Jointly Administered)
: :
-----x

DEBTORS' 181st OMNIBUS OBJECTION TO CLAIMS
(Welfare Benefits Claims of Retired and Former Salaried and Executive Employees)

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM.
CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON THE
EXHIBIT ANNEXED TO THIS OBJECTION.**

TO THE HONORABLE ROBERT E. GERBER,
UNITED STATES BANKRUPTCY JUDGE:

Motors Liquidation Company (f/k/a General Motors Corporation) ("MLC") and its
affiliated debtors, as debtors in possession (collectively, the "**Debtors**"), respectfully represent:

Relief Requested

1. The Debtors file this 181st omnibus objection (the “**181st Omnibus Objection to Claims**”)¹ pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) (ECF No. 4180), seeking entry of an order disallowing and expunging certain welfare benefits claims listed on **Exhibit “A”** annexed hereto, filed by retired and former salaried and executive employees (the “**Salaried and Executive Employees**”).

2. The Debtors have examined the proofs of claim identified on **Exhibit “A”** hereto filed by the Salaried and Executive Employees (the “**Salaried and Executive Employee Welfare Benefits Claims**”) and have determined that the proofs of claim listed under the heading “*Claims to be Disallowed and Expunged*” assert claims that either (i) relate to liabilities that have been assumed by General Motors LLC (“**New GM**”) pursuant to the terms of that certain Amended and Restated Master Sale and Purchase Agreement (the “**Master Purchase Agreement**”), dated as of June 26, 2009, by and among General Motors Corporation, Saturn LLC, Saturn Distribution Corporation, Chevrolet-Saturn of Harlem, Inc., and New GM, or (ii) relate to alleged rights to benefits which were in reality unvested, and as described herein, are otherwise not the responsibility of the Debtors. The Salaried and Executive Employee Welfare Benefits Claims include claims for medical, dental, vision, life insurance, short term disability, long term

¹ Creditors can obtain copies of the cover page of any proof of claim filed against the Debtors’ bankruptcy estates on the Debtors’ claims register on the website maintained by the Debtors’ claims agent, www.motorsliquidation.com. A link to the claims register is located under the “Claims Information” tab. Creditors without access to the Internet may request a copy of the cover page of any proof of claim by mail to The Garden City Group, Inc., Motors Liquidation Company Claims Agent, P.O. Box 9386, Dublin, Ohio 43017-4286 or by calling The Garden City Group, Inc. at 1-703-286-6401.

disability, tuition assistance, and extended care coverage, or a combination thereof, offered under the following plans sponsored by the Debtors prior to the Commencement Date (as defined below): the General Motors Salaried Health Care Program, the General Motors Life and Disability Benefits Program for Salaried Employees, and the Tuition Assistance Program for Salaried Employees in the United States (collectively, the “**Salaried Benefit Plans**”). Retired and former executive employees have also made claims with respect to supplemental life insurance and personal liability insurance under the following plans sponsored by Debtors prior to the Commencement Date: the General Motors Supplemental Life Benefits Program for Executive Employees and the Personal Umbrella Liability Insurance Program (together with the Salaried Benefit Plans, the “**Benefit Plans**,” and the benefits provided under the Benefit Plans, the “**Welfare Benefits**”). As described further below, the Salaried and Executive Employee Welfare Benefits Claims have been assumed by New GM pursuant to the Master Purchase Agreement and, therefore, are not liabilities of MLC or the other Debtors, and should be disallowed and expunged.

Jurisdiction

3. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

4. On June 1, 2009 (the “**Commencement Date**”), four of the Debtors (the “**Initial Debtors**”)² commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, and on October 9, 2009, two additional Debtors (the “**REALM/ENCORE**

² The Initial Debtors are Motors Liquidation Company (f/k/a General Motors Corporation), MLCS, LLC (f/k/a Saturn, LLC), MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation), and MLC of Harlem, Inc. (f/k/a Chevrolet-Saturn of Harlem, Inc.).

Debtors”)³ commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, which cases are jointly administered with those of the Initial Debtors under Case Number 09-50026 (REG). On September 15, 2009, the Initial Debtors filed their schedules of assets and liabilities and statements of financial affairs, which were amended on October 4, 2009. On October 15, 2009, the REALM/ENCORE Debtors filed their schedules of assets and liabilities and statements of financial affairs.

5. On September 16, 2009, this Court entered an order (ECF No. 4079) establishing November 30, 2009 as the deadline for each person or entity to file a proof of claim in the Initial Debtors’ cases, including governmental units. On December 2, 2009, this Court entered an order (ECF No. 4586) establishing February 1, 2010 as the deadline for each person or entity to file a proof of claim in the REALM/ENCORE Debtors’ cases (except governmental units, as defined in section 101(27) of the Bankruptcy Code, for which the Court established April 16, 2010 as the deadline to file proofs of claim).

6. Furthermore, on October 6, 2009, this Court entered the Procedures Order, which authorizes the Initial Debtors, among other things, to file omnibus objections to no more than 100 claims at a time, under various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order. The claimants that are listed in Exhibit “A” have all filed claims against the Initial Debtors.

The Salaried and Executive Employee Welfare Benefits Claims

7. The Salaried and Executive Employee Welfare Benefits Claims assert claims arising out of either the reduction or elimination of Welfare Benefits prior to the Commencement Date (the “**Benefit Modification Claims**”), or the failure to provide certain

³ The REALM/ENCORE Debtors are Remediation and Liability Management Company, Inc., and Environmental Corporate Remediation Company, Inc.

accrued Welfare Benefits required to be provided pursuant to the terms of the applicable Benefit Plan as in effect at the time of the alleged failure (the “**Accrued Benefits Claims**”), or a combination thereof. In many cases, the amounts stated with respect to the Benefit Modification Claims are based on a permanent reduction or elimination of certain Welfare Benefits following the time that the applicable Benefits Plan had been assumed by New GM.

**Accrued Benefits Claims
Have Been Assumed by New GM**

8. On July 10, 2009 (the “**Closing Date**”), New GM completed its purchase of substantially all of the Debtors’ assets in accordance with the Master Purchase Agreement. Pursuant to Section 6.17(e) of the Master Purchase Agreement (*Assumption of Certain Parent Employee Benefit Plans and Policies*), New GM assumed certain employee benefit plans specified in a disclosure schedule, i.e., the “**Assumed Plans**,” and the Benefit Plans were included on that schedule. The Master Purchase Agreement provides, at Section 6.17(e):

As of the Closing Date, *Purchaser or one of its Affiliates shall assume (i) the Parent Employee Benefit Plans and Policies set forth on Section 6.17(e) of the Sellers’ Disclosure Schedule as modified thereon, and all assets, trusts, insurance policies and other Contracts relating thereto, except for any that do not comply in all respects with TARP or as otherwise provided in Section 6.17(h) and (ii) all employee benefit plans, programs, policies, agreements or arrangements (whether written or oral) in which Employees who are covered by the UAW Collective Bargaining Agreement participate and all assets, trusts, insurance and other Contracts relating thereto (the “**Assumed Plans**”), for the benefit of the Transferred Employees and Sellers and Purchaser shall cooperate with each other to take all actions and execute and deliver all documents and furnish all notices necessary to establish Purchaser or one of its Affiliates as the sponsor of such Assumed Plans including all assets, trusts, insurance policies and other Contracts relating thereto. Other than with respect to any Employee who was or is covered by the UAW Collective Bargaining Agreement, Purchaser shall have no Liability with respect to any modifications or changes to Benefit Plans contemplated by Section 6.17(e) of the Sellers’ Disclosure Schedule, or changes made by Parent prior to the Closing Date, and Purchaser shall not assume any Liability with respect to any such*

decisions or actions related thereto, and *Purchaser shall only assume the Liabilities for benefits provided pursuant to the written terms and conditions of the Assumed Plan as of the Closing Date.* Notwithstanding the foregoing, the assumption of the Assumed Plans is subject to Purchaser taking all necessary action, including reduction of benefits, to ensure that the Assumed Plans comply in all respects with TARP. Notwithstanding the foregoing, but subject to the terms of any Collective Bargaining Agreement to which Purchaser or one of its Affiliates is a party, Purchaser and its Affiliates may, in its sole discretion, amend, suspend or terminate any such Assumed Plan at any time in accordance with its terms.

(emphasis added). As a result, New GM assumed the Accrued Benefits Claims to the extent required to be provided under the terms of the applicable Benefit Plan as of the Closing Date, including responsibility for all claims incurred prior to the Closing Date and properly payable pursuant to the terms of the applicable Benefit Plan in effect when such claims were incurred. Therefore, the Debtors do not have any liability with respect to the Accrued Benefits Claims.

**Benefit Modification Claims Should Be Disallowed
As Debtors Had Right to Amend or Terminate Each Benefit Plan**

9. New GM did not assume any liability for Welfare Benefits to be provided on an unmodified basis following any point in time prior to the Closing Date when the benefits were modified (i.e., any reduction or elimination of benefits under the Benefit Plans), which form the basis for the Benefit Modification Claims. MLC's right to amend or terminate each Benefit Plan was specifically reserved in the applicable plan document such that benefits under each Benefit Plan were not vested and could be reduced or eliminated without continuing liability.

10. The Employee Retirement Income Security Act of 1974, as amended ("ERISA"), comprehensively regulates employer-provided welfare benefit plans. Most importantly, ERISA does not require any vesting of welfare benefits, and therefore, such benefits may be forfeited in accordance with the terms of the welfare benefit plan. Welfare benefit plans of the type at issue in the Salaried and Executive Employee Welfare Benefits Claims are

specifically excluded from the vesting requirements of ERISA. 29 U.S.C. § 1051(1); *see Moore v. Metro. Life Ins. Co.*, 856 F.2d at 491; *Sprague v. Gen. Motors Corp.*, 133 F.3d 388 (1998) at 400.⁴

As to the consideration of vested benefits, the Sixth Circuit, in *Sprague*, stated:

To vest benefits is to render them forever unalterable. Because vesting of welfare plan benefits is not required by law, an employer's commitment to vest such benefits is not to be inferred lightly; the intent to vest "must be found in the plan documents and must be stated in clear and express language.

133 F.3d at 400 (citing *Wise v. El Paso Natural Gas Co.*, 986 F.2d 929, 937 (5th Cir.), *cert. denied*, 510 U.S. 870 (1993)).

11. In dealing with claims similar to the Salaried and Executive Employee Welfare Benefits Claims, the Sixth Circuit has noted that welfare plans such as the Benefit Plans are specifically exempted from vesting requirements to which pension plans are subject under ERISA, and accordingly, employers such as MLC, "are generally free under ERISA, for any reason at any time, to adopt, modify or terminate welfare plans." *Curtiss-Wright Corp. v. Schoonejongen*, 514 U.S. 73, 78 (1995) (citing *Adams v. Avondale Indus., Inc.*, 905 F.2d 943, 947 (6th Cir.), *cert. denied*, 498 U.S. 984 (1990)). The Sixth Circuit recognized that once benefits are vested, it renders them forever unalterable. Therefore, it is stated:

⁴ As the Second Circuit noted in *Moore*, Congress explicitly rejected the concept of automatic vesting for medical benefits for good policy reasons:

With regard to an employer's right to change medical plans, Congress evidenced its recognition of the need for flexibility in rejecting the automatic vesting of welfare plans. Automatic vesting was rejected because the costs of such plans are subject to fluctuating and unpredictable variables. Actuarial decisions concerning fixed annuities are based on fairly stable data, and vesting is appropriate. In contrast, medical insurance must take account of inflation, changes in medical practice and technology, and increases in the costs of treatment independent of inflation. These unstable variables prevent accurate predictions of future needs and costs. While these plaintiffs would be helped by a decision in their favor, such a ruling would not only fly in the face of ERISA's plain language but would also decrease protection for future employees and retirees. 856 F.2d at 492.

Because vesting of welfare plan benefits is not required by law, an employer's commitment to vest such benefits is not to be inferred lightly; the intent to vest "must be found in the plan documents and must be stated in clear and express language.

Sprague, 133 F.3d at 400. Thus, the Salaried and Executive Employees bear the burden of showing that MLC intended to vest benefits provided by the Benefits Plans, and the Salaried and Executive Employee Welfare Benefits Claims do not discharge this burden, as none of the Salaried and Executive Employee Welfare Benefits Claims provide any support to the contention that the Salaried and Executive Employees enjoy vested rights to benefits.

12. ERISA does not require that welfare benefits be vested, and no contractual right to vesting has been created under the terms of any Benefit Plan or any operative documents related thereto. The Debtors properly reserved their right to amend or terminate Welfare Benefits under the terms of the Benefit Plan documents and related plan documents (including summary plan descriptions), and therefore, the Benefit Plan documents do not create any contractual rights to the Welfare Benefits. In addition, the Debtors reserved their right to amend or terminate the Welfare Benefits under various communications to employees, such as in retirement and termination offer agreements. Further, the Salaried and Executive Employee Welfare Benefits Claims provide no support showing contractual rights contradicting the Debtors' common practice of advising welfare plan participants of the Debtors' right to amend or terminate the Welfare Benefits at any time.

13. By way of example, the first section of the plan document summary of the Health Care Program, dated January 1, 2001, states:

The Corporation reserves the right to amend, modify, suspend or terminate the Program in whole or in part, at any time, by action of its Board of Directors or other committee expressly authorized by the Board to take such action. No enrollee described in this Program may be deemed to have any vested right to continued coverage under any or all of the provisions of the Program.

The Summary Plan Description of the Health Care Program, as set forth in the benefits handbook for salaried retirees states:

General Motors Corporation reserves the right to amend, change, or terminate the Plans and Programs described in this booklet. The Plans and Programs can be amended only in writing by an appropriate committee or individual as expressly authorized by the Board of Directors. No other oral or written statements can change the terms of a benefit Plan or Program.

The plan document for the General Motors Supplemental Life Benefits Program for Executive Employees, effective January 1, 2006, states at section 3.4(a):

The Company, as the Program Administrator, shall be responsible for the administration of the Program. The Company reserves the right to amend, modify, suspend or terminate the Program in whole or in part, at any time by action of its Board of Directors or other individual or committee expressly authorized by the Board to take such action. The benefits available to Employees are determined solely by the terms of the Program. Absent an express delegation of authority from the Board of Directors, no one has the authority to commit the Company to any benefit or benefit provisions not provided for under the terms of the Program.

The summary plan description of the Personal Liability Insurance Program, dated February 2008, reads:

The insurance described briefly herein is subject to the detailed terms and conditions of General Motors Personal Umbrella Liability Insurance (PULL) Program as now constituted or hereafter modified or supplemented and the contracts issued pursuant thereto, which shall govern with respect to all matters referred to in this brochure. General Motors reserves the right to modify, revoke, suspend, terminate, or change the Program, in whole or in part, at any time, except as may be limited by the provisions of the contract, or its supplements, and by the provisions of any applicable federal or state laws.

14. On the basis of such language, the United States Court of Appeals for the Sixth Circuit in *Sprague* reviewed the plan documents and summary plan descriptions of certain

of the Salaried Benefit Plans and found that the Salaried Benefit Plans explicitly permit GM to unilaterally amend or terminate the Welfare Benefits provided under such plans. 133 F.3d at 400.⁵

15. In fact, several of the Salaried and Executive Employee Welfare Benefits Claims include supporting agreements that clearly reserve the Debtors' rights to amend or terminate the Benefit Plans offered under such retirement offer agreements. Indeed, under the terms of retirement offer letters to employees, the language is as follows:

This summary presents general information only. Any reference to the payment of benefits is conditioned upon your eligibility to receive them. Each of these programs has its own terms and conditions which in all respects control the benefits provided. General Motors Corporation reserves the right to amend, change or terminate programs described herein.⁶

16. As described above, the Debtors have expressly reserved the contractual right to terminate or otherwise modify the Welfare Benefits. Section 1114 of the Bankruptcy Code requires a debtor to continue to pay "retiree benefits" under certain circumstances after a bankruptcy filing. Courts outside this Circuit have determined that section 1114 of the Bankruptcy Code does not apply to benefit plans under which the plan sponsor reserves a right to amend or terminate such plans or benefits thereunder. *See In re Doskicil Cos.*, 130 B.R 870 (Bankr. D. Kan. 1991). While case law exists holding to the contrary outside of the Second Circuit,⁷ recently, in the chapter 11 case of *In re Delphi Corp.*, Ch. 11 Case No. 05-44481 (RDD)

⁵ The Sixth Circuit found: "Most of the summary plan descriptions unambiguously reserved GM's right to amend or terminate the plan. For example: 'General Motors Corporation reserves the right to amend, change or terminate the Plans and Programs described in this booklet.' Your GM Benefits (1984) [and] 'The Corporation reserves the right to amend, modify, suspend or terminate the Program in whole or in part, at any time, by action of its Board of Directors.' Your Benefits in Retirement (1985)." 133 F.3d at 400 at 401.

⁶ Provided by William C. Campbell (Claim Number 60992), Summary Plan Description entitled, "Supplemental Life Benefits Program Coverage (Effective January 1, 1989 for Certain Executives Who, on January 1, 1984, Were Under Age 55 and Not Retired)," dated December 1988.

⁷ *See IUE-CWA v. Visteon Corp. (In re Visteon Corp.)*, 612 F.3d 210 (3d Cir. 2010), where Section 1114 was found to apply even when the sponsor has reserved the right to amend or terminate the plan.

2009 Bankr. LEXIS 576 (Bankr. S.D.N.Y. Mar. 10, 2009), Bankruptcy Judge Drain reviewed and agreed with the rationale of *Doskicil*. Judge Drain found that “if, in fact, the debtors have the unilateral right to modify a health or welfare plan, that modifiable plan is the plan that is to be maintained . . . with the debtors’ pre-bankruptcy rights not being abrogated by the requirements of Section 1114”. *Id.* at *19.⁸ Consequently, *Doskicil* is persuasive and should be followed, and section 1114 of the Bankruptcy Code should not be construed to provide the Salaried and Executive Employees with more rights than they would have in a non-bankruptcy context.

17. Because (i) ERISA recognizes that employers are free to amend or terminate welfare benefits, (ii) no contrary contractual rights to vested welfare benefits has been established by the Salaried and Executive Employees;⁹ and (iii) section 1114 does not apply to the Salaried and Executive Employee Welfare Benefits Claims in this context, the Debtors have no liability for the Benefit Modification Claims.

**The Debtors Have No Liability
For the Salaried and Executive Employee Welfare Benefits Claims**

18. Because (i) New GM assumed the Benefit Plans, and/or (ii) the Debtors had a right to amend or terminate the Welfare Benefits, the Debtors have no liability for the Salaried and Executive Employee Welfare Benefits Claims.

The Relief Requested Should Be Approved by the Court

19. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential

⁸ Although Judge Drain agreed with the rationale of *Doskicil* and its related progeny, for reasons not pertinent to the cases at bar, he approved the appointment of a retirees committee for the limited purpose of determining whether there were any retirees holding vested benefits and restricted the costs of the retirees committee to \$200,000.

⁹ Indeed, the Debtors note the rationale for the amount of the Salaried and Executive Employee Welfare Benefits Claims is either not supported in the applicable proof of claim, or based on an estimate of the lifetime loss due to the reduction or elimination of benefits or the value of the benefit that is alleged not to have been paid.

allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff'd*, No. 09 Civ. 2229 (DC), 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010); *In re Adelphia Commc'ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

20. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). As described herein, the Debtors have compared their books and records with the proofs of claim identified on Exhibit “A” and have determined that the Salaried and Executive Employee Welfare Benefits Claims are not the responsibility of MLC or the other Debtors, having been assumed by New GM as described above, or amended or terminated as permitted. To avoid the possibility of multiple recoveries by the same creditor, or recoveries by a creditor where no recovery is due, the Debtors request that the Court disallow and expunge in their entirety the Salaried and Executive Employee Welfare Benefits Claims.

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Notice

21. Notice of this 181st Omnibus Objection to Claims has been provided to each claimant listed on Exhibit "A" and parties in interest in accordance with the Fifth Amended Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 1015(c) and 9007 Establishing Notice and Case Management Procedures, dated January 3, 2011 (ECF No. 8360).

22. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: New York, New York
January 26, 2011

/s/ Joseph H. Smolinsky

Harvey R. Miller
Stephen Karotkin
Joseph H. Smolinsky

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Attorneys for Debtors
and Debtors in Possession

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
ABKE, SANDRA GAIL 32465 WHITLEY CIR WARREN, MI 48088	23546	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$88,072.00 (U) \$88,072.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ALLEN GREEN 6800 DEERHILL DRIVE CLARKSON, MI 48346 UNITED STATES OF AMERICA	62346	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,355,098.00 (U) \$1,355,098.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ANNIS, ROBERT E 3393 GENTRY RD HOWELL, MI 48843	22503	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$107,180.00 (U) \$107,180.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ARMSTRONG, HAROLD S 785 FOX RIVER DRIVE BLOOMFIELD HILLS, MI 48304	64072	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$10,017.25 (U) \$10,017.25 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
BARTELL, BUDDY E 19 SCHOONER LN BLUFFTON, SC 29909	30726	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,030,285.00 (U) \$1,030,285.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
BEH, BENJAMIN R 6506 CAMINO VENTUROSO GOLETA, CA 93117	20612	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$124,427.00 (U) \$124,427.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
BERINGER, DONALD J 4824 SHEFFIELD DR NEW PORT RICHEY, FL 34655	13409	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$55,923.00 (U) \$55,923.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
BEZJAK, JUDY L 20 W WEND ST LEMONT, IL 60439	23975	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$43,063.00 (U) \$43,063.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
BOGUE, JANE C 1818 BUCKNER DR LONGVIEW, TX 75604	3201	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$19,172.00 (U) \$19,172.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
BROYLES, LORINDA B 4405 ROSS RD BASCOM, FL 32423	4542	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$2,843.37 (U) \$2,843.37 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
BRUGGEMAN, PETER M 321 WOODCLIFFE PLACE DR CHESTERFIELD, MO 63005	4825	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$86,800.00 (U) \$86,800.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CANGIALOSI, TESSIE M 50 SHADYWOOD DR ROCHESTER, NY 14606	20086	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$27,856.00 (U) \$27,856.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
CANNADY, DENNIS L 112 POND SIDE BEAUFORT, SC 29906	20754	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$103,086.00 (U) \$103,086.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
CHAMBLISS III, CHARLES E 72 SOWELL ST MOUNT PLEASANT, SC 29464	16445	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$380,688.00 (U) \$380,688.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
COATS III, GEORGE H 3 VISTA CT CLAYTON, NC 27527	37226	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$6,927.50 (U) \$6,927.50 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
DANIEL WHEELER 8733 THENDARA BLVD CLARKSTON, MI 48348	20314	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$78,933.00 (U) \$78,933.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
DEMAESTRI, NORMAN R 1112 IROQUOIS AVE NAPERVILLE, IL 60563	26833	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$2,652.00 (U) \$2,652.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
DEORNELLAS JR MANUEL 24095 HESSDALE RD ALMA, KS 66401	28428	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$68,688.00 (U) \$68,688.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
DEXTER, CLARKE E 2140 S ADAMS ST DENVER, CO 80210	28453	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$278,000.00 (U) \$278,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
DONALD KALFAYAN PO BOX 78 14330 N BEAR RD PARADISE, MI 49768	20985	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$62,144.00 (U) \$62,144.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
DONOVAN LEE ROBINSON 2079 EAST STATE RD 42 MOORESVILLE, IN 46158	21294	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$76,934.00 (U) \$76,934.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
DOUGLAS J HERBERGER 7547 MOORGATE POINT WAY NAPLES, FL 34113	18569	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,643,500.00 (U) \$1,643,500.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
DOUGLAS THOMPSON 1703 BARRETT AVE. ROYAL OAK, MI 48067 UNITED STATES OF AMERICA	22781	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$85,364.00 (U) \$85,364.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
E PATRICIA GREENWOOD 1308 COPPERWOOD DRIVE OSPREY, FL 34229 UNITED STATES OF AMERICA	61939	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$15,276.00 (U) \$15,276.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
E. MICHAEL MUTCHEL 6000 ROYAL MARCO WAY #553 MARCO ISLAND, FL 34145	15172	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$2,410,000.00 (U) \$2,410,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
EDWARD KAPS 16403 E ASHBROOK DR FOUNTAIN HILLS, AZ 85268	30594	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$5,000,000.00 (U) \$5,000,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
EDWARD MERTZ 30600 N PIMA RD #115 SCOTTSDALE, AZ 85266	31300	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,245,000.00 (U) \$1,245,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
FAUGHNAN BARBARA E, WIFE OF THOMAS J FAUGHNAN RETIRED EXECUTIVE FAUGHNAN, THOMAS J 1 ROYAL PALM WAY APT 1-206 BOCA RATON, FL 33432	15260	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$319,925.00 (U) \$319,925.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
FREEMAN, CARL L 1031 PARKER'S FORT GREENSBORO, GA 30642	45952	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$5,000,000.00 (U) \$5,000,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
FRUECHTE ROGER D 2691 TOWER HILL LN ROCHESTER HILLS, MI 48306	69652	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$5,776.00 (U) \$5,776.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
GARY PHELEY 3662 HONORS WAY HOWELL, MI 48843	60933	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,013,140.00 (U) \$1,013,140.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
GAYLA LIPTACK 319 HIDDEN OAKS DR HUDSON OAKS, TX 76087	63148	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$65,425.00 (U) \$65,425.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
GEORGE W BAUMANN JR 2290 HEMMETER ROAD SAGINAW, MI 48603	61093	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$261,000.00 (U) \$261,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
GEORGE W MCCLAIN 3022 IMPERIAL VALLEY DRIVE LITTLE ROCK, AR 72212	9513	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$204,750.00 (U) \$204,750.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
GRAJEK, ROBERT L 16864 EVERGREEN TER HOMER GLEN, IL 60491	21847	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$86,716.00 (U) \$86,716.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
HAGLUND, ROBERT J 28 CARDINAL PT SALEM, SC 29676	2110	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$95,303.00 (U) \$95,303.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
HARRY W MUNDY 65 DISCOVERY RD MARTINSBURG, WV 25403	21101	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$33,136.00 (U) \$33,136.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
HARRY W MUNDY 65 DISCOVERY RD MARTINSBURG, WV 25403	21102	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$79,313.00 (U) \$79,313.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
HEINEMANN, DENNIS G 3007 CHARLOTTE ST THOUSAND OAKS, CA 91320	28777	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$6,217.00 (U) \$6,217.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
HELLNER, THOMAS A 13007 GALLAGHER BLVD PORT CHARLOTTE, FL 33981	21174	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$58,821.00 (U) \$58,821.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
JAMES N ELLIS PO BOX 338 HARBOR SPRINGS, MI 49740	36540	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$591,000.00 (U) \$591,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
JAMES N ELLIS PO BOX 338 HARBOR SPRINGS, MI 49740	36544	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$4,182.00 (U) \$4,182.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
JAMES PIRTLE 1090 CURTRIGHT PL GREENSBORO, GA 30642	64897	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$397,380.00 (U) \$397,380.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
JAMES WHITESEL 2650 SOLAR DR LAKE ORION, MI 48360	22022	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$163,700.00 (U) \$163,700.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
JANET L KOSTECKI 5773 KENSINGTON LOOP FORT MYERS, FL 33912	21176	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$170,600.00 (U) \$170,600.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
JAUCH, ROBERT A 710 DEAUVILLE DR PUNTA GORDA, FL 33950	20256	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$36,575.00 (U) \$36,575.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
JOHN D MACK 1625 COLGATE DR COLORADO SPRINGS, CO 80918	30512	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$6,218.00 (U) \$6,218.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
JOHN LATSON 6209 E MCKELLIPS RD PALMAS DEL SOL #429 MESA, AZ 85215	21961	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$60,509.00 (U) \$60,509.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
JOHN MULIETT 20660 FAIRWAY LN GROSSE POINTE WOODS, MI 48236	21399	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$248,704.60 (U) \$248,704.60 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
JOHN NEUMAN 952 N BRY'S DRIVE GROSSE POINTE WOODS, MI 48236	22303	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$6,808.00 (U) \$6,808.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
JOHN WILEY 16122 SILVERWOOD DR. FENTON, MI 48430 UNITED STATES OF AMERICA	27050	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,108,066.60 (U) \$1,108,066.60 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
KENNEDY, ALAN W 47183 SUNNYBROOK LN NOVI, MI 48374	21965	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$232,300.00 (U) \$232,300.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
LARRY HAID 44 CHANCELLORSVILLE CIR MIDDLETOWN, DE 19709	22251	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$137,633.00 (U) \$137,633.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
LARRY KEIFFER 6160 BIG WOLF LAKE WOODS RD LEWISTON, MI 49756	22139	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$54,749.00 (U) \$54,749.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
LARRY RODGERS 54523 WHITE SPRUCE LANE SHELBY TWP, MI 48315 UNITED STATES OF AMERICA	26642	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$5,000,000.00 (U) \$5,000,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
LAWRENCE PATIENCE 9 BROOK TERRACE ASHEVILLE, NC 28805 UNITED STATES OF AMERICA	26694	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$168,928.00 (U) \$168,928.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
LEE, DAVID N 8362 PRESTWICK LN WASHINGTON, MI 48095	20261	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$426,150.00 (U) \$426,150.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
LEMAN JERRY W 452 CAMBRIDGE WAY BLOOMFIELD, MI 48304	27178	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$6,511.00 (U) \$6,511.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
LEONARD, JAMES R 7139 WILLOW WOODS CIR LANSING, MI 48917	5557	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$76,955.00 (U) \$76,955.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
LICO DONALD T 54501 CAMBRIDGE DR SHELBY TOWNSHIP, MI 48315	37726	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$2,000,000.00 (U) \$2,000,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
LOHMAN V BLUE JR C/O FORTSON, BENTLEY AND GRIFFIN, PA 2500 DANIELL'S BRIDGE RD, BLDG 200, SUITE 3A ATHENS, GA 30606	16885	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$94,805.00 (U) \$94,805.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
MACK, MICHAEL E 3380 SUTTON LN COMMERCE TOWNSHIP, MI 48390	62388	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$650,124.00 (U) \$650,124.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
MAX MILLER JR 6299 QUAIL STREET HASLETT, MI 48840	61275	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,206,207.00 (U) \$1,206,207.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
MC GARRY, RAYMOND G 2932 BIRNAM CT OAKLAND TOWNSHIP, MI 48306	27131	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$4,607.00 (U) \$4,607.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
MEHALL, DAVID L 3408 WHEATLAND LN PLANO, TX 75025	45089	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$7,599.48 (U) \$7,599.48 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
MICHAEL L HEISEL 31260 SUNSET DR FRANKLIN, MI 48025	23817	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$913,662.99 (U) \$913,662.99 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
MICHAEL W CATES 34452 PARKGROVE DR WESTLAND, MI 48185	22028	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$30,420.00 (U) \$30,420.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
MIDDLEKAUFF, WILLIAM P 2449 OAK RIDGE DR TROY, MI 48098	23011	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,080,916.86 (U) \$1,080,916.86 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
OZGA, LAWRENCE M 2465 MONROE TERRACE THE VILLAGES, FL 32162	20981	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$106,805.00 (U) \$106,805.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
PARKER, HERBERT 5919 ENCORE DR DALLAS, TX 75240	22878	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$236,960.00 (U) \$236,960.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
PAULA TRAVENIA 5638 NE COUNTY RD 1040 RICE, TX 75155	62675	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$208,643.00 (U) \$208,643.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
POLIS, NANCY E 2413 BAYSHORE BLVD APT 2102 TAMPA, FL 33629	23246	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$672,408.00 (U) \$672,408.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
PUETT, ANINO L (COOK) 1125 PELZER AVE THE VILLAGES, FL 32162	5364	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$48,007.83 (U) \$48,007.83 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
RENDELL, SANDRA B 525 E SEASIDE WAY #2304 LONG BEACH, CA 90802	20607	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$92,496.00 (U) \$92,496.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
ROBBINS, JO ANN JO ANN ROBBINS 739 MEIGS AVE. JEFFERSONVILLE, IN 47130	45193	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$39,702.50 (U) \$39,702.50 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
ROBERT E ANNIS 3393 GENTRY RD HOWELL, MI 48843	22501	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$279,000.00 (U) \$279,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
SCHAEFER, GOETZ W 24 RIDGEWAY DR BROWNSBURG, IN 46112	10068	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$536,925.00 (U) \$536,925.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
SCHLOTZHAUER, OSCAR J 704 ILLINOIS ST WARSAW, MO 65355	31005	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$132,887.00 (U) \$132,887.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
SCHNITGER, WAYNE A 52 FOXMOOR RD TROY, VA 22974	28724	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$270,260.00 (U) \$270,260.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
SHEIPE ROBERT 484 E CARMEL DR PMB 311 CARMEL, IN 46032	36502	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$945,000.00 (U) \$945,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
SINGER JOSEPH C 2166 SANDLEWOOD DR SHELBY TWP, MI 48316	29998	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$4,122.50 (U) \$4,122.50 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
SMITH, P MICHAEL 20299 HILLANDALE RD WHITE PIGEON, MI 49099	7105	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,240,000.00 (U) \$1,240,000.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
SOBECK, SUSAN L 110 DAWSON CREEK DR BALL GROUND, GA 30107	6412	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$320,600.00 (U) \$320,600.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
STEPHEN J SEATON 1051 AUTUMNVIEW CT ROCHESTER, MI 48307	32794	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,760.16 (U) \$1,760.16 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
STEVEN LUBONIECKI 507 BRANDYWINE DR MURFREESBORO, TN 37129	30243	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$176,993.00 (U) \$176,993.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
STROHMAIER, ALAN H 5303 RIVER RIDGE DR BRIGHTON, MI 48116	19891	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$6,511.00 (U) \$6,511.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
STROHMAIER, ALAN H 5303 RIVER RIDGE DR BRIGHTON, MI 48116	19893	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$659,900.00 (U) \$659,900.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
STUMPH, JAMES A 7586 BLACK ROCK CV FRISCO, TX 75034	38141	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$179,465.00 (U) \$179,465.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
TERENCE RYBAK 9650 MEADOW LANE PICKNEY, MI 48169	21324	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$188,585.00 (U) \$188,585.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
THOMAS A JOHNSON 2217 DELAWARE DRIVE ANN ARBOR, MI 48103 UNITED STATES OF AMERICA	22256	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$234,923.00 (U) \$234,923.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
THOMAS J FAUGHNAN 1 ROYAL PALM WAY APT 1-206 BOCA RATON, FL 33432	17154	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$4,182.00 (U) \$4,182.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
THOMAS SIMPSON 59294 ROYAL OAK CT WASHINGTON, MI 48094 UNITED STATES OF AMERICA	21968	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$138,386.00 (U) \$138,386.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
TOLBERT, MARSHALL 16752 FIELDSTONE RDG MACOMB, MI 48042	30236	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$54,028.92 (U) \$54,028.92 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
TOLBERT, MARSHALL 16752 FIELDSTONE RDG MACOMB, MI 48042	30237	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$770,500.00 (U) \$770,500.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
TONY HOLT 1423 ELROD RD BOWLING GREEN, KY 42104	21282	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$91,058.00 (U) \$91,058.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
TOWNER, RUSS 204 S CREEDMOOR WAY ANDERSON, IN 46011	21323	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$54,473.66 (U) \$54,473.66 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
TURPIN EUGENE T 416 PINE COURT DR SILER CITY, NC 27344	23197	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$24,054.00 (U) \$24,054.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
TURPIN EUGENE T 416 PINE COURT DR SILVER CITY, NC 27344	23198	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$74,605.00 (U) \$74,605.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
TURPIN, EUGENE T 416 PINE COURT DR SILER CITY, NC 27344	23653	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$79,949.00 (U) \$79,949.00 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
WATSON, VICTOR L 5487 MYSTIC LAKE DR BRIGHTON, MI 48116	20194	Motor Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$67,635.20 (U) \$67,635.20 (T)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

CLAIMS TO BE DISALLOWED AND EXPUNGED

100	\$0.00 (S)
	\$0.00 (A)
	\$0.00 (P)
	\$44,463,588.42 (U)
	\$44,463,588.42 (T)

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
In re : Chapter 11 Case No.
: :
MOTORS LIQUIDATION COMPANY, *et al.* : 09-50026 (REG)
f/k/a General Motors Corp., *et al.* :
: :
Debtors. : (Jointly Administered)
: :
-----x

ORDER GRANTING DEBTORS' 181st OMNIBUS OBJECTION TO CLAIMS
(Welfare Benefits Claims of Retired and Former Salaried and Executive Employees)

Upon the 181st omnibus objection to expunge certain compensation and welfare benefits claims of retired and former salaried and executive employees, dated January 26, 2011 (the “**181st Omnibus Objection to Claims**”),¹ of Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) (ECF No. 4180), seeking entry of an order disallowing and expunging the Salaried and Executive Employee Welfare Benefits Claims on the grounds that each Salaried and Executive Employee Welfare Benefits Claim is for an obligation for which the Debtors have no liability, all as more fully described in the 181st Omnibus Objection to Claims; and due and proper notice of the 181st Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided;

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 181st Omnibus Objection to Claims.

and the Court having found and determined that the relief sought in the 181st Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the 181st Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the 181st Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on **Exhibit “A”** (the “**Order Exhibit**”) annexed hereto under the heading “*Claims to be Disallowed and Expunged*” are disallowed and expunged; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object on any basis are expressly reserved with respect to any claim listed on Exhibit “A” annexed to the 181st Omnibus Objection to claims under the heading “*Claims to be Disallowed and Expunged*” that is not listed on the Order Exhibit; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
_____, 2011

United States Bankruptcy Judge